

Table 25A
Fuel (Excise) Taxes

TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, FY 1937-38 TO 2012-13

Fiscal year	Diesel (In gallons) a/	Alternative Fuels			
		LPG (In gallons) b/	Alcohol (In gallons) c/	Kerosene (In gallons) a/	CNG (In cubic feet) d/
2012-13	2,637,184,000	31,576,000	6,128,000	-5,000	10,026,161,000
2011-12	2,641,551,000	32,862,000	5,827,000	18,000	9,121,135,000
2010-11	2,564,018,000	26,823,000	2,254,000	8,000	9,533,728,000
2009-10	2,587,828,000	25,574,000	1,353,000	12,000	8,789,061,000
2008-09	2,683,711,000	18,673,000	949,000	7,000	8,445,623,000
2007-08	2,984,774,000	18,109,000	1,193,000	58,000	8,630,712,000
2006-07	3,075,583,000	18,523,000	77,000	35,000	6,980,258,000
2005-06	2,944,034,000	21,444,000	116,000	24,000	7,315,950,000
2004-05	2,887,782,000	24,555,000	26,000	16,000	4,567,369,000
2003-04	2,807,061,000	22,080,000	38,000	46,000	3,419,207,000
2002-03	2,637,224,000	14,831,000	241,000	13,000	2,264,298,000
2001-02	2,663,413,000	10,962,000	184,000	33,000	2,180,575,000
2000-01	2,602,395,000	6,836,000	97,000	112,000	3,574,690,000
1999-00	2,593,684,000	9,842,000	687,000	41,000	1,816,964,000
1998-99	2,349,368,000	7,948,000	3,200,000	87,000	1,047,553,000
1997-98	2,350,577,000	9,269,000	7,510,000	175,000	1,234,730,000
1996-97	2,254,890,000	9,606,000	8,090,000	426,000	1,042,480,000
1995-96	2,152,377,000 e/	14,489,000	6,068,000	314,000	316,056,000
1994-95	2,027,334,000				
1993-94	1,855,445,000				
1992-93	1,858,835,000				
1991-92	1,885,446,000 f/				
1990-91	1,737,380,000				
1989-90	1,896,896,000				
1988-89	1,788,790,000				
1987-88	1,760,684,000				
1986-87	1,667,829,000				
1985-86	1,525,237,000				
1984-85	1,466,586,000				
1983-84	1,424,584,000				
1982-83	1,257,607,000				
1981-82	1,185,620,000				
1980-81	1,179,810,000				
1979-80	1,162,560,000				
1978-79	1,104,046,000				
1977-78	987,855,000				
1976-77	915,481,000				
1975-76	827,487,000				
1974-75	753,064,000				
1973-74	770,854,000				
1972-73	735,380,000				
1971-72	674,292,000				
1970-71	615,887,000				
1969-70	579,903,000				
1968-69	543,083,000				
1967-68	477,249,000				
1966-67	435,900,000				
1965-66	419,286,000				
1964-65	387,014,000				
1963-64	358,995,000				
1962-63	328,716,000				
1961-62	306,689,000				
1960-61	286,429,000				
1959-60	280,157,000				

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		LPG (In gallons) b/	Alcohol (In gallons) c/	Kerosene (In gallons) a/	CNG (In cubic feet) d/
1958-59	267,247,000				
1957-58	246,711,000				
1956-57	237,481,000				
1955-56	226,448,000				
1954-55	202,406,000				
1953-54	183,043,000				
1952-53	174,026,000				
1951-52	150,683,000				
1950-51	131,562,000				
1949-50	103,791,000				
1948-49	89,341,000				
1947-48	79,245,000				
1946-47	71,385,000				
1945-46	62,946,000				
1944-45	54,107,000				
1943-44	46,798,000				
1942-43	41,765,000				
1941-42	36,705,000				
1940-41	26,023,000				
1939-40	17,549,000				
1938-39	12,273,000				
1937-38	8,803,000				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the whole-sale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- g. Details for 1937 through 1970 are available on the BOE website: <http://www.boe.ca.gov>.